

**FFS**

NonExempt

**COFRS ACCOUNTING MODEL  
Fee for Service***Used to record the fee for service revenue and accounts receivable.**This presentation must be achieved, minimally, each quarter if material.**Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)*

Example: Institution records fee for service revenue - receives Cash

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
1	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Not used with Balance Sheet Accounts Asset Cash with State Treasury	1001	310/GXX	XXX	XXX	01	1100(1)	\$500,000		
2	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Appropriated Revenues (non-enterprise) N/A (non-enterprises)can use 0210 State Local Grants and Contracts Revenues Svc Charges from DOHE Exempt		310/GXX	LBA	XXX	31	4407			\$500,000

(1) Or most appropriate account number

Example: Institution records fee for service revenue - records Accounts Receivable (if needed)

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
3	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Not used with Balance Sheet Accounts Asset Interfund Receivables - Other State Agency		310/GXX	XXX	XXX	01	1370	\$500,000		
4	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Appropriated Revenues (non-enterprise) N/A (non-enterprises)can use 0210 State Local Grants and Contracts Revenues Svc Charges from DOHE Exempt		310/GXX	LBA	XXX	31	4407			\$500,000

Example: Institution defers fee for service revenue (recognize as earned)

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
5	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Appropriated Revenues (non-enterprise) N/A (non-enterprises)can use 0210 State Local Grants and Contracts Revenues Svc Charges from DOHE Exempt		310/GXX	LBA	XXX	31	4407	\$250,000		
6	Defaulted Bank Code Current Unrestricted - Non-Exempt (non-enterprise) Not used with Balance Sheet Accounts Liability Deferred Revenue - Other Advances		310/GXX	XXX	XXX	02	2501			\$250,000